

**ACCOUNTING AND UNIFORM COMPLIANCE
GUIDELINES MANUAL FOR SPECIAL DISTRICTS
STATE OF INDIANA**



STATE BOARD OF ACCOUNTS
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PREFACE

This Accounting and Uniform Compliance Guidelines Manual for Special Districts has been prepared by the State Board of Accounts as a guide for fiscal officers of special districts to use in accounting for the financial transactions of a special district.

The State Board of Accounts is required to establish in writing uniform compliance guidelines for the examinations and reports required by IC 5-11-1. The uniform compliance guidelines must include the standards that an entity must observe to avoid a finding that is critical of the entity for a reason other than the entity's failure to comply with a specific law. Such guidelines must be distributed to each entity the State Board of Accounts audits.

Even though a specific chapter may not be included covering your district, most of the uniform compliance guidelines contained in Chapter 9 through 18 will apply to all entities audited by this department.

We hope the manual helps you in fulfilling your duties and we welcome your suggestions on any improvements we can make to the manual in the future.

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